



IRA A JACKSON  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Leverett Saltonstall Building*  
*100 Cambridge Street, Boston 02204*

March 28, 1985

You request a ruling as to the application of the Massachusetts sales tax to the sale of brewer's yeast, a nonactive yeast product supplying B vitamins, protein and minerals. It is generally sold in powdered or flake form, although it is also available in tablet or liquid form. It is not used in the brewing of beer or beer products. Brewer's yeast can be purchased without a physician's prescription.

Massachusetts General Laws Chapter 64H, Section 2 imposes a five percent sales tax on all retail sales of tangible personal property, unless otherwise exempted. Section 6(h) of Chapter 64H exempts from the sales tax sales of food products sold for human consumption. Specifically excluded from the definition of food products are "medicines, tonics and preparations in liquid, powdered, granular, tablet, capsule, lozenge and pill form sold as dietary supplements or adjuncts." (G.L. c. 64H, § 6(h)).

Section 6(l) of Chapter 64H exempts from the sales tax sales of medicine on the prescriptions of registered physicians.

Brewer's yeast is meant to be mixed with food or drink to improve a meal's nutritional value. It is not a "food product" within the definition of section 6(h). Brewer's yeast is a dietary supplement available without a prescription, and thus not within the "food products" exemption of section 6(h), or the prescription medicine exemption of section 6(l).

March 28, 1985

Therefore, the sale of brewer's yeast is subject to the Massachusetts sales tax.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Paul C. Jackson". The signature is written in a cursive style with a large, prominent "P" and "J".

Commissioner of Revenue

IAJ:JA:loc

LR 85-44